

Government of West Bengal
Finance Department
Revenue Branch
Writers' Buildings, Kolkata-700 001

No.454-F.T.

Dated, the 12th April, 2013

MEMORANDUM

Sub : Revision of rates of Professional Tax

The West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979 has been amended through the West Bengal Finance Act, 2013 with effect from 1st April, 2013. The Sl.No.1 of the Schedule appended to the Profession Tax Act, as amended, relating to the rates of tax payable by salaried persons and wage earners only, with effect from 01.04.2013 is given below :

THE SCHEDULE

Schedule of rates of tax on professions, trades, callings and employment

| Sl. No. | Class of persons | Rate of Tax |
|---------|---|-------------------|
| 1 | 2 | 3 |
| 1. | Salary and wage earners. Such persons whose monthly salaries or wages are – | |
| | i) ₹ 3,000 or less | Nil |
| | ii) ₹ 3,001 or more but less than ₹ 5,000/- | Nil |
| | iii) ₹ 5,001 or more but less than ₹ 6,001/- | Nil |
| | iv) ₹ 6,001 or more but less than ₹ 7,001/- | Nil |
| | v) ₹ 7,001 or more but less than ₹ 8,001/- | ₹ 50/- per month |
| | vi) ₹ 8,001 or more but less than ₹ 9,001/- | ₹ 90/- per month |
| | vii) ₹ 9,001 or more but less than ₹ 15,001/- | ₹ 110/- per month |
| | viii) ₹ 15,001 or more but less than ₹ 25,001/- | ₹ 130/- per month |
| | ix) ₹ 25,001 or more but less than ₹ 40,001/- | ₹ 150/- per month |
| | x) ₹ 40,001 and above | ₹ 200/- per month |

Necessary steps may kindly be taken to deduct Profession Tax accordingly with effect from 01.04.2013.

Sd/- S. Pal
Special Secretary to the
Government of West Bengal.